

Panaji, 1st April, 1992 (Chaitra 12, 1914)

SERIES I No. 52

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

No. 5

#### GOVERNMENT OF GOA

Legislature Department

LA/B/1090/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 31-3-92 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 1st April, 1992.

The Goa Sales Tax (Amendment) Bill, 1992

(Bill No. 5 of 1992)

A

BILL

further to amend the Goa Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Forty-third Year of the Republic of India, as follows:—

1. *Short title and commencement.* — (1) This Act may be called the Goa Sales Tax (Amendment) Act, 1992.

(2) It shall come into force at once.

2. *Amendment of section 2.* — After clause (1) of section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), the following shall be inserted, namely:—

"(1a) 'Schedule' means a Schedule appended to this Act;"

3. *Amendment of section 7.* — For sub-section (1) of section 7 of the principal Act, the following shall be substituted, namely:—

"(1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely:—

(i) in respect of goods specified in the First Schedule, at the rate of twelve paise in the rupee;

(ii) in respect of goods specified in the Third Schedule, at the rate of four paise in the rupee;

(iii) in respect of goods specified in the Fourth Schedule, at the rate of twenty five paise in the rupee;

(iv) in respect of goods specified in the Fifth Schedule, at the rate of seventeen paise in the rupee;

(v) in respect of goods specified in the Sixth Schedule, at the rate specified under column 3 therein;

(vi) in respect of goods specified in the Seventh Schedule, at the rate specified under column 3 therein;

(vii) in respect of goods specified in the Eighth Schedule, at the rate of half paise in the rupee;

(viii) in respect of the goods specified in the Ninth Schedule, at the rate of one paise in the rupee;

(ix) in respect of the goods specified in the Tenth Schedule, at the rate of two paise in the rupee;

(x) in respect of the goods specified in the Eleventh Schedule, at the rate of three paise in the rupee;

(xi) in respect of goods specified in the Twelfth Schedule, at the rate of five paise in the rupee;

(xii) in respect of goods specified in the Thirteenth Schedule, at the rate of six paise in the rupee;

(xiii) in respect of goods specified in the Fourteenth Schedule, at the rate of eight paise in the rupee;

(xiv) in respect of goods specified in the Fifteenth Schedule, at the rate of nine paise in the rupee;

(xv) in respect of goods specified in the Sixteenth Schedule, at the rate of ten paise in the rupee;

(xvi) in respect of goods specified in the Seventeenth Schedule, at the rate of eleven paise in the rupee;

(xvii) in respect of goods specified in the Eighteenth Schedule, at the rate of thirteen paise in the rupee;

(xviii) in respect of goods specified in the Nineteenth Schedule, at the rate of fourteen paise in the rupee;

(xix) in respect of goods specified in the Twentieth Schedule, at the rate of fifteen paise in the rupee;

(xx) in respect of goods specified in the Twenty-first Schedule, at the rate of sixteen paise in the rupee;

(xxi) in respect of goods specified in the Twenty-second Schedule, at the rate of eighteen paise in the rupee;

(xxii) in respect of goods specified in the Twenty-third Schedule, at the rate of nineteen paise in the rupee;

(xxiii) in respect of goods specified in the Twenty-fourth Schedule, at the rate of twenty paise in the rupee;

(xxiv) in respect of goods specified in the Twenty-fifth Schedule, at the rate of twenty one paise in the rupee;

(xxv) in respect of goods specified in the Twenty-sixth Schedule, at the rate of twenty two paise in the rupee;

(xxvi) in respect of goods specified in the Twenty-seventh Schedule, at the rate of twenty three paise in the rupee;

(xxvii) in respect of goods specified in the Twenty-eighth Schedule, at the rate of twenty four paise in the rupee;

(xxviii) in respect of any other goods, at the rate of seven paise in the rupee;

Provided that the Government may, by Notification in the Official Gazette, add to, or omit from, or otherwise amend any of the Schedules, without affecting the entries in the Second Schedule:

Provided further that if in respect of any goods or class of goods the Government is of opinion that it is expedient in the interest of the general public so to do, it may, by Notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section, as may be specified in the Notification."

4. *Substitution of Schedules.* — For the existing Schedules appended to the principal Act, the following shall be substituted, namely: —

#### "THE FIRST SCHEDULE

(See clause (1) of sub-section (1) of Section 7)

1. Refrigerators and air-conditioning plants and component parts thereof.
2. Wireless reception instruments and apparatus, radios and radio gramophones, transistors, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
3. Cinematographic equipment including cameras, projectors, and sound recording and reproducing equipment, recording tape, lenses and parts and accessories required for use therewith.
4. All clocks, time-pieces and watches and parts thereof.
5. Iron and steel safes and almirahs.
6. All arms including rifles, revolvers, pistols and ammunition for the same.
7. Cigarette cases and lighters.
8. Tape recorders, dictaphone and other similar apparatus for recording sound and spare parts thereof.
9. Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
10. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
11. Binoculars, telescopes and opera glasses.
12. Gramophones and component parts thereof.
13. Gramophone records.
14. Domestic electrical appliances including fans and fluorescent lighting tubes but other than torches, torch cells and filament lighting bulbs.
15. Perfumes, depilatories, cosmetics and toilet articles excluding soap in all its forms, hair oils, shaving brushes, toothbrushes and dentifrices.
16. Vacuum flasks of all kinds including thermoses.
17. Iron and steel furniture.
18. Sheets, cushions, pillows, mattresses and other articles made of foam rubber or plastic foam or other synthetic foam.
19. Country liquor other than urac and feni (cashew/coconut) and country liquor manufactured from Mahuwa flowers popularly known as 'Bevda' in the Districts of Daman and Diu.
20. Table cutlery including knives, forks and spoons.
21. Carpets and durries except made of khadi or of handloom.
22. Ivory articles, including articles inlaid with ivory.
23. Ladies hand-bags and vanity bags.
24. Playing cards.
25. Furs and articles of personal and domestic use made therefrom.
26. Crockery.
27. Leather goods other than footwear and sports goods.
28. Adrema machines.
29. Aeroplane and its spare parts.
30. Explosives.
31. Marble and all articles made of marble.
32. All kinds of laminates such as formica, sunmica, decolam and others of similar kind.
33. Commercial electrical appliances.
34. Television cameras, video televisions, video cassettes, video players, parts, accessories and components of any of them except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of cameras, video televisions, video cassettes and video players by Industries registered with the prescribed authorities and certified by the Directorate of Industries, Panaji.

THE SECOND SCHEDULE

(See Section 10)

Tax-Free Goods

1. All cereals and pulses including all forms of rice (except when sold in sealed metallic or plastic containers).
2. Flour including atta, malda, suji and bran (except when sold in sealed metallic or plastic containers).
3. Bread.
4. Meat (except when sold in sealed metallic or plastic containers).
5. Fish (except when sold in sealed metallic or plastic containers).
6. Fresh eggs.
7. Live stock including poultry.
8. Vegetables, green or dried (excluding dehydrated vegetables) and vegetable seeds and plants, other than medical preparations (except when sold in sealed metallic containers).
9. Fresh fruits.
10. Sugar, gur, molasses and sugarcane.
11. Salt.
12. Fresh milk, whole or separated and milk products made exclusively out of milk, without addition or admixture of any other ingredients.
13. Ghee.
14. Dahl, butter and khoa.
15. All varieties of cotton, woolen, rayon or artificial silk fabrics.
16. Cotton yarn including cotton thread.
17. Newsprint and white printing paper.
18. School exercise and drawing books.
19. All books and periodicals.
20. Fuel wood and charcoal.
21. Agricultural implements.
22. Matches.
23. Cattle feeds including fodder, poultry feed and pig feed.
24. Electrical energy.
25. Water but not aerated water or mineral water or water sold in bottles or sealed containers.
26. Raw wool.
27. Tobacco and all its products.
28. (i) Country-made shoes (Juties). When manufactured.  
(ii) Hand-made utensils (i) without the use of power, and  
(iii) Cane and bamboo handicrafts. (ii) at a place other than a factory as defined in the Factories Act, 1948 and sold either by the maker himself or by any member of his family or by a co-operative society consisting wholly of the makers of such articles.  
(iv) Earthenwares made by Kumbhars.
29. Achar and Murraha except when sold in sealed containers.
30. Charkha, takli and charkha accessories.
31. Slate, slate pencils, takhties, black ink used for takhties, writing chalks, crayons, foot rules of the type used in schools, Kalams (pens used for takhties).
32. Betal leaves.
33. Bardana including hessian cloth, iron strips and wooden and tin packing, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.
34. Cotton padding.
35. Articles and utensils made of Kansa (bellmetal).
36. Bullock carts and spare parts thereof.
37. Chillies, chilly powder, tamarind and turmeric, whole or powdered, except when sold in sealed metallic or plastic containers.
38. Coconut in shell and separated kernel of coconut other than copra.
39. Farsan.
40. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
41. Flowers (excluding artificial flowers).
42. Flower, fruit and vegetable seeds excluding raw cashew nuts; seeds of lucerne and other fodder grass; seeds of sann hemp; bulbs; corms; rhizomes suckers and tubers; budgrafts, cuttings, layers and seedlings; plants.
43. Plaintain leaves, patravallis and dronas.
44. Handloom fabrics of all varieties exclusive of pile carpets, braids, borders, laces and trimmings.
45. "Khadi" and ready-made garments and other articles prepared from Khadi.  
*Explanation.* — For the purpose of this entry "Khadi" means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns.
46. Products of village Industries as defined in the Khadi and Village Industries Commission Act, 1956.
47. (i) Handloom and parts thereof.  
(ii) the following handloom accessories, namely: —  
(a) Rach  
(b) Fani  
(c) Cotton healds  
(d) Shuttles  
(e) Bobbins  
(f) Pins  
(g) Pickers.  
(iii) The following handloom auxiliary machines, namely:  
(a) Warping frames worked by hand.  
(b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.  
(iv) The following attachment to handlooms, namely:  
Wooden dobbies.
48. Kumkum including liquid kumkum.
49. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.
50. Bangles of glass and plastic.
51. Silkworm eggs and silkworm cocoons.
52. Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamps Act, 1899, and the Court Fees Act, 1870.
53. Medicinal mixtures prepared by any registered pharmacy or dispensary, under the prescription of a registered medical practitioner.
54. Condoms and the advertising and publicity materials relating thereto.
55. Mineral ores.
56. Mango stone and mango kernels.
57. Chloroquine including Nivaquin, Camoquin and Resochin tablets.
58. Gobar gas plants and its components, namely (i) Biogas engines; (ii) biogas plants and (iii) biogas holders and chulhas (burner); (iv) agricultural and municipal waste conversion devices producing energy.
59. Solar energy equipment, namely (i) Solar water heaters and systems; (ii) Solar crop driers and systems (iii) Solar refrigerations, cold storage and air-conditioning systems; (iv) Solar stills and desalination systems; (v) Solar pumps based on Solar thermal and solar photovoltaic conversion; (vi) Solar power generating system; (vii) Solar cookers; (viii) Concentrating and pipe type solar

- collectors; (ix) flat plate solar collectors; (x) Solar photovoltaic modules and panels for water pumping and other applications; (xi) Black continuously plated solar selective coating sheets (in cut length or in coils) fins and tubes; (xii) Vacuum tube solar collectors; (xiii) Solar Photovoltaic cells, modules and other systems/devices.
60. Windmills and any specially designed devices which are powered by wind energy including electric generators, pumps powered by wind energy;
61. Electrically operated vehicles including battery powered or fuel-cell powered vehicles;
62. Equipments for utilising ocean waves and thermal energy in the oceans;
63. (i) Stirling engine; (ii) Solid briquettes made of agricultural/urban wastes; (iii) Briquettes manufacturing plant and machinery (iv) Thermal efficient improve cook-stove (chulha); (v) Biomass based Stirling Engines; (vi) Plant, machinery, equipment, raw material required for Industrial/Distillery effluent treatment plants.
64. The following life-saving drugs:—
- (i) Amylobarbitone Sodium Injection;
  - (ii) Pnentoine Sodium Injection (Dilantin);
  - (iii) Isoprenaline Injection;
  - (iv) Edrephonium Chloride Injection (Tension);
  - (v) Amino Caproic Acid Injection (Amicar);
  - (vi) Trasylol Injection;
  - (vii) Diazepam Injection;
  - (viii) Streptokinase Injection;
  - (ix) Polymyxin Sulphate Injection;
  - (x) Colistin Sulphate Tablets and Injection;
  - (xi) Colistin Sulphomethate Injection;
  - (xii) Methicillin Sodium Injection;
  - (xiii) Glaxocillin Sodium Injection and Capsules;
  - (xiv) Gentamicin Sulphate Injection (Geramycin);
  - (xv) Carbomicillin Injection (Pyopen);
  - (xvi) Trimethoprim/Sulphamethazazole Tablets (Septrin);
  - (xvii) 5-Fluorouracil Injection;
  - (xviii) Methotrexate Injection and Tablets;
  - (xix) Lincomycin Hydrochloride Injection and Capsules;
  - (xx) Thiotepa Injection;
  - (xxi) Actinomycin D Injection;
  - (xxii) Vinblastine Sulphate Injection;
  - (xxiii) Vinorelbine Sulphate Injection;
  - (xxiv) Mytomycin C Injection;
  - (xxv) Dopa and its Capsules;
  - (xxvi) Rifamycin Capsules;
  - (xxvii) Chorionic Gonadotrophin Injection (Antitrons);
  - (xxviii) Allopurinol Tablets (Zytone);
  - (xxix) Belcomycin Injections;
  - (xxx) Oral Rehydration Salt (ORS).
65. Bicycles, bicycle tyres and tubes.
66. Certified seeds of pulses and oil seeds.
67. Nutan Kerosene stoves.
68. Any goods manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after 1-7-1983, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Small Scale Industry set up on or after the first day of October, 1991, and which has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled for the benefit of this entry for a period of

15 years or upto the reaching of a tax liability amount equal to the capital cost of the Industry invested in land, building and machinery only, whichever is later.

Provided that—

- (i) The Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa.
- (ii) In the case of a Small Scale Industry, which has been established by transferring the ownership, shifting or dismantling of a Small Scale Industry, the first sale for the purpose of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.
- (iii) In the case of a Small Scale Industry enjoying the benefit of five years exemption under entry 68 as it stood immediately prior to 1-7-1983 it shall continue to enjoy the exemption, for the balance of the unexpired period of five years and on expiry of such period of five years, if the expiry date falls on or after 1-7-1983 for a further period of ten years from such expiry date.
- (iv) Such Small Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed.

- (v) The Small Scale Industry set up on or after 1-7-1983 produces a Certificate from the Directorate of Industries, Government of Goa that the said Industry is not of high pollutant nature.
- (vi) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry.

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow which will be set up within the State of Goa on or after 1-7-1983.

#### ANNEXURE

##### Industries of high polluting nature as declared by Central Government

- (i) Primary metallurgical producing industries viz: zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;

- (xii) Basic drug;
  - (xiii) Storage batteries (lead acid type);
  - (xiv) Acids/Alkalis;
  - (xv) Plastics;
  - (xvi) Rubber-synthetics;
  - (xvii) Cement;
  - (xviii) Asbestos;
  - (xix) Fermentation industry; and
  - (xx) Electroplating.
69. Calcined petroleum coke.
  70. Disposable syringes and needles.
  71. Baby food (cereals) except baby milk.
  72. Hosiery (machine knitted cotton goods like banians, chaddies/jangias, cotton mufflers, topas, stockings, socks, handgloves).
  73. Sport goods.
  74. Toys.
  75. Kerosene.
  76. Liquefied petroleum gas used for household purposes.
  77. Sprinkles Irrigation system and the Drip Irrigation system.
  78. Electronic goods manufactured and sold by the units established in Goa.
  79. Computers manufactured and sold by the units established in Goa.
  80. Biscuits (not packed), toasts, cakes (locally manufactured) and pastries.
  81. Silk fabrics.
  82. Karanji oil.
  83. Kitchen ware (all kinds) used for cooking.
  84. Pressure cookers.
  85. Any goods manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987 which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such Medium/Large Scale Industry for a period of ten years/five years respectively, from the date of first sale, or from the date of first consignment/branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Medium/Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 12 years or till the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later.

Provided that —

- (i) The Medium/Large Scale Industry referred to herein above is also registered as such Industry with the Directorate General of Technical Development, New Delhi have been issued Industrial Licence under Industries Development and Regulation Act, 1951 by the Government of India in the concerned Ministry or such other Registration Authority as the case may be;
- (ii) Such Medium or Large Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa that the Industry is not a high polluting Industry;

(iii) In case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iv) Medium/Large Scale Industry produces a Certificate obtained from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such Industry have been duly claimed in the quarterly returns filed as per provisions of the Act, within the time limit prescribed.

(v) In the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, the benefit of exemption from tax shall be available in such Industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer as the case may be after their graduation into Medium or Large Scale Industries provided that such Industries produce necessary certificate to this effect from the Directorate of Industries, Panaji and/or the respective Registering Authority.

#### ANNEXURE

##### Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries viz: —  
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating;

Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, except goods, manufactured by Industries of high polluting nature as specified in the Annexure, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry.

86. Black mustar, coriander seeds, methi, jeera and khaskas.
87. Pens costing less than Rs. 10/-.
88. School bags.

89. Crash helmets.
90. Tricycles.
91. Ice.
92. Rakhi.
93. (i) paper (ii) maps (iii) charts (iv) globes (v) Instruments for educational purpose.
94. Footwear when sold at a price not exceeding Rs. 100/- per unit.

#### THE THIRD SCHEDULE

(See clause (ii) of sub-section (1) of Section 7)

1. Hides and skins.
2. Coal.
3. Cotton.
4. Iron and steel.
5. Jute.
6. Oil seeds.
7. Artificial silk yarn.
8. Tyres and tubes of sizes 1200×24 and above and flaps thereof.
9. Crude oil with the same meaning as is assigned to it by clause (iic) of Section 14 of the Central Sales Tax Act, 1956 as amended from time to time.

With the meaning as it is attributed to these items by Section 14 of the Central Sales Tax Act, 1956 as amended from time to time.

#### THE FOURTH SCHEDULE

(See clause (iii) of sub-section (1) of Section 7)

#### THE FIFTH SCHEDULE

(See clause (iv) of sub-section (1) of Section 7)

1. Indian Made Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964);
2. Foreign Liquor as defined in Goa, Daman and Diu Excise Duty Act (Act 5 of 1964).

#### THE SIXTH SCHEDULE

(See clause (v) of sub-section (1) of Section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in column (3) is applicable	Rate of tax
1	2	3
(1)	Where the average price per item/dish does not exceed Rs. 6/- and/or the maximum price for any individual item/dish does not exceed Rs. 10/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 6/- but does not exceed Rs. 20/- and/or the maximum price for any individual item/dish exceeds Rs. 10/- but does not exceed Rs. 40/-.	6%
(3)	Where the average price per item/dish exceeds Rs. 20/-.	12%

#### Exemption:

No tax shall be leviable under this Schedule when the annual turnover does not exceed Rupees two lakhs and the average price per item/dish does not exceed Rs. 6/-.

Notes: (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him alongwith their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

#### THE SEVENTH SCHEDULE

(See clause (vi) of sub-section (1) of Section 7)

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Plant and machinery including cranes	Twelve per cent
2.	Television sets, video cassettes recorders and players, prerecorded video cassettes and video game equipments.	Twelve per cent
3.	Furniture of all kinds.	Twelve per cent
4.	Crockery of all kinds.	Twelve per cent
5.	Any item to be specified by Government by notification.	Twelve per cent

#### THE EIGHTH SCHEDULE

(See clause (vii) of sub-section (1) of Section 7)

1. Tractors.

#### THE NINTH SCHEDULE

(See Clause (viii) of sub-section (1) of Section 7)

1. Edible oil.
2. Hydrogenated vegetable oil including vanaspati.
3. Readymade garments.
4. Fertilizers and manures.
5. Betal nuts, kat and edible lime.
6. Fishing equipment other than mechanised boats and vessels.
7. (a) The following plant protection appliances:
  - (i) Sprayers and dusters, both manual and power driven.
  - (ii) Low volume atomisers for dusting and spraying as single or combined units.
  - (iii) Fog generators.
  - (iv) Seed treating drums, both manual and power driven.
  - (v) Rat fumigation pumps.
  - (vi) Soil injectors.
  - (vii) Bird and animal scaring machines.
  - (viii) Spare parts and accessories for hereinabove described plant protection appliances.
- (b) The following pesticides for plant protection:
  - (i) Insecticides and acaricides.
  - (ii) Fungicides
  - (iii) Molluscides.
  - (iv) Herbicides (weedcides).
  - (v) Rodenticides.
  - (vi) Germicides and bactericides.
  - (vii) Fumigants.



**THE TENTH SCHEDULE***(See clause (ix) of sub-section (1) of Section 7)*

1. Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.
2. Carbon black and rubber chemicals.
3. Milk products.
4. Aluminium utensils.
5. Cinematographic films.
6. Tea and coffee.
7. Sewing machines.
8. Roofing tiles.
9. Greeting cards, invitation cards, humour cards and picture post cards.
10. Cashew kernels.
11. Raw cashew nuts.
12. Baby milk.

**THE ELEVENTH SCHEDULE***(See clause (x) of sub-section (1) of Section 7)*

1. Motor vehicles including chassis of motor vehicles.
2. Motor cycles and cycle combination, motor scooters, motorettes and three wheelers.
3. Drugs and medicines (including I. V. Drips) except those specified in entries Nos. 57 and 64 of the Second Schedule.
4. Gold and silver ornaments not containing any precious stones, synthetic or artificial stones or pearls whether real or cultured or any other variety of stones.

**THE TWELFTH SCHEDULE***(See clause (xi) of sub-section (1) of Section 7)*

1. Spare parts of motor vehicles including batteries.
2. Spare parts of motor cycles, motor scooters, motorettes and three wheelers.

**THE THIRTEENTH SCHEDULE***(See clause (xii) of sub-section (1) of Section 7)*

1. Motor tyres and tubes including flaps but excluding tyres, tubes and flaps specified in entry No. 8 of the third schedule.
2. Tyres, tubes and flaps of motor cycles, motor scooters, motorettes and three wheelers.
3. Agarbatti, dhooop and loban.
4. All kinds of wall and floor tiles (including glazed, vitrum, mosaic and plastic tiles).

**THE FOURTEENTH SCHEDULE***(See clause (xiii) of sub-section (1) of Section 7)*

1. Cement.
2. Articles of cement and asbestos.

**THE FIFTEENTH SCHEDULE***(See clause (xiv) of sub-section (1) of Section 7)***THE SIXTEENTH SCHEDULE***(See clause (xv) of sub-section (1) of Section 7)*

1. Television sets and antennas, television monitors and components, parts and accessories of any of them except

those television monitors and components, parts and accessories which are primarily meant for use as raw materials in the manufacture and sale of TV sets and antennas by industries registered with the prescribed authorities and certified by Directorate of Industries and Mines, Panaji.

2. Close circuit television sets, their parts, accessories and components except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of close circuit television sets by Industries registered with the prescribed authorities and certified by the Directorate of Industries and Mines, Panaji.

**THE SEVENTEENTH SCHEDULE***(See clause (xvi) of Sub-section (1) of Section 7)***THE EIGHTEENTH SCHEDULE***(See clause (xvii) of sub-section (1) of Section 7)***THE NINETEENTH SCHEDULE***(See clause (xviii) of sub-section (1) of Section 7)***THE TWENTIETH SCHEDULE***(See clause (xix) of sub-section (1) of Section 7)*

1. Motor spirit which is commercially known as petrol, diesel oil, aviation spirit and aviation turbine fuel.
2. Furnace oil and substitute furnace fuel including low Sulphur Heavy Stock.
3. Naphtha.

**THE TWENTY-FIRST SCHEDULE***(See clause (xx) of sub-section (1) of Section 7)***THE TWENTY SECOND SCHEDULE***(See clause (xxi) of sub-section (1) of Section 7)***THE TWENTY THIRD SCHEDULE***(See clause (xxii) of sub-section (1) of Section 7)***THE TWENTY FOURTH SCHEDULE***(See clause (xxiii) of sub-section (1) of Section 7)***THE TWENTY FIFTH SCHEDULE***(See clause (xxiv) of sub-section (1) of Section 7)***THE TWENTY SIXTH SCHEDULE***(See clause (xxv) of sub-section (1) of Section 7)***THE TWENTY SEVENTH SCHEDULE***(See clause (xxvi) of sub-section (1) of Section 7)***THE TWENTY EIGHTH SCHEDULE***(See clause (xxvii) of sub-section (1) of Section 7)."*

**Statement of objects and reasons**

Certain amendments to the Goa Sales Tax Act, 1964 are necessary with a view to restructure the rate of tax leviable under the Act. It is also proposed to levy tax at different rates. In the Budget proposal presented to this August House, certain exemptions, reductions in rate of tax, enhancement of rate of tax have been proposed. This Bill seeks to give effect to the Budget proposal also.

**Financial Memorandum**

No financial implications are involved towards implementation of provisions of this Bill since no additional expenditure shall be incurred on account of proposed amendment. The existing staff will attend to any work that may arise on account of introduction of provisions sought to be incorporated in the Act.

The exact quantum of additional revenue that can accrue on account of the proposed measure cannot be anticipated at this stage.

**Memorandum on Delegated Legislation**

Clause 2 of the proposed Bill enables the Government, by notification in the Official Gazette to add, to omit from or otherwise amend any of the Schedules without affecting the entries in the Second Schedule. The delegation is of the normal character.

Panaji  
31st March, 1992.

RAVI S. NAIK  
Chief Minister

Assembly Hall,  
31st March, 1992.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa

**Legislative Assembly of Goa****A  
BILL**

*A Bill to restructure the rates of sales tax leviable under the Act.*

The Governor has, in pursuance of article 207 of the Constitution of India, recommended to the Legislative Assembly, the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 1992.

M. M. NAIK  
Secretary, Legislature Department

(Annexure to Bill No. 5 of 1992)

**GOA SALES TAX (AMENDMENT) BILL, 1992****THE GOA, DAMAN AND DIU SALES TAX ACT, 1964  
(Act 4 of 1964)**

**Section 7. Rate of tax.**—(1) The tax payable by a dealer under this Act shall be levied on the taxable turnover at the following rates, namely:—

(a) in respect of goods specified in the first Schedule, at the rate of 12 paise in the rupee;

(b) in respect of goods specified in the Third Schedule, at the rate of 4 paise in the rupee;

(bb) in respect of goods specified in the Fourth Schedule, at the rate of 25 paise in the rupee;

(bbb) in respect of goods specified in the Fifth Schedule, at the rate of 17 paise in the rupee;

(bbbb) in respect of goods specified in the Sixth Schedule at the rate specified under column 3 therein;

(bbbbb) in respect of goods specified in the Seventh Schedule at the rate specified under column 3 therein;

(c) in respect of any other goods, at the rate of seven paise in the rupee:

Provided that the Government may, by notification in the Official Gazette add to, or omit from or otherwise amend the First and the Third Schedules, without affecting the entries in the Second Schedule:

Provided further that if in respect of any goods or class of goods the Government is of opinion that it is expedient in the interest of the general public so to do, it may, by notification in the Official Gazette, direct that the tax in respect of the taxable turnover of such goods or class of goods shall, subject to such conditions as may be specified, be levied at such modified rate not exceeding the rate applicable under this sub-section as may be specified in the notification.

**THE FIRST SCHEDULE**

(See clause (a) of sub-section (1) of section 7)

1. Motor vehicles including chassis of motor vehicles, spare parts of motor vehicles including batteries, motor tyres and tubes including flaps, but excluding tyres, tubes and flaps specified in the entry No. 11 of the Third Schedule.
2. Motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes.
3. Refrigerators and air-conditioning plants and component parts thereof.
4. Wireless reception instruments and apparatus, radios and radio gramophones, transistors, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
5. Cinematographic equipment including cameras, projectors, and sound recording and reproducing equipment, recording tape, lenses, films and parts and accessories required for use therewith excluding films certified by the Central Board of Film Censors to be predominantly educational in nature.
6. Photographic and other cameras and enlargers, lenses, film and plates, paper and cloth and other parts and accessories required for use therewith.
7. All clocks, time-pieces and watches and parts thereof.
8. Iron and steel safes and almirahs.
9. All arms including rifles, revolvers, pistols and ammunition for the same.
10. Cigarette cases and lighters.
11. Tape recorders, dictaphone and other similar apparatus for recording sound and spare parts thereof.
12. Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
13. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
14. Binoculars, telescopes and opera glasses.
15. Gramophones and component parts thereof.
16. Gramophone records.
17. Domestic electrical appliances including fans and fluorescent lighting tubes but other than torches, torch cells and filament lighting bulbs.



18. Perfumes, depilatories, cosmetics and toilet articles excluding soap in all its forms, hair oils, shaving brushes, toothbrushes and dentifrices.
19. Vacuum flasks of all kinds including thermoses.
20. Iron and steel furniture.
21. Sheets, cushions, pillows, mattresses and other articles made of foam rubber or plastic foam or other synthetic foam.
22. Country liquor other than urac and feni (cashew/cocunut) and country liquor manufactured from Mahuwa flowers popularly known as 'Bevda' in the Districts of Daman and Diu.
23. Motor spirit which is commercially known as petrol, diesel oil, aviation spirit and aviation turbine fuel.
24. Table cutlery including knives, forks and spoons.
25. Carpets and durries except made of khadi or of handloom but excluding durries of the size not exceeding 30 sq. feet in area specified in the Entry No. 38 of the Second Schedule.
26. Ivory articles, including articles inlaid with ivory.
27. Ladies hand-bags and vanity bags.
28. Playing cards.
29. Furs and articles of personal and domestic use made therefrom.
30. Crockery.
31. Leather goods other than footwear (and sports goods).
32. Adrema machines.
33. Aeroplane and its spare parts.
34. Explosives.
35. Furnace oil and substitute Furnace Fuel including Low Sulphur Heavy Stock.
36. All kinds of wall and floor tiles (including glazed, vitrum, mosaic marble & plastic tiles) marble and all articles made of marble.
37. All kinds of laminates such as formica, sunmica, decolam and others of similar kind.
38. Naphta.
39. ....
40. Television sets and antennas, television monitors and components, parts and accessories of any of them except those television monitors and components, parts and accessories which are primarily meant for use as raw materials in the manufacture and sale of T. V. sets and antennas by Industries registered with the prescribed authorities and certified by Directorate of Industries, Panaji.
41. Closed circuit television sets, cameras, video televisions, video cassettes, video players, parts, accessories and components of any of them except those parts, accessories and components which are primarily meant for use as raw materials in the manufacture and sale of closed circuit television sets, cameras, video televisions, video cassettes and video players, by industries registered with the prescribed authorities and certified by the Directorate of Industries, Panaji.
42. Cement.
43. Articles of cement and Asbestos (other than those specified in entry No. 36).
44. Commercial electrical appliances (other than those specified in entry No. 3).
4. Meat (except when sold in sealed containers).
5. Fish (except when sold in sealed containers).
6. Fresh eggs.
7. Live stock including poultry.
8. Vegetables, green or dried (excluding dehydrated vegetables) and vegetable seeds and plants (other than medical preparations) (except when sold in sealed containers).
9. Fresh fruits.
10. Sugar, gur, molasses and sugarcane.
11. Salt.
12. Fresh milk, whole or separated and milk products made exclusively out of milk, without addition or admixture of any other ingredients.
13. ....
14. ....
15. Ghee (.....)
16. Dahi, butter and khoa.
17. All varieties of cotton, woollen, rayon or artificial silk fabrics.
18. Cotton yarn including cotton thread.
19. Newsprint and white printing paper.
20. School exercise and drawing books.
21. All books and periodicals.
22. ....
23. Fuel wood and charcoal.
24. Agricultural implements.
25. Matches.
26. Cattle feeds including fodder, poultry feed and pig feed.
27. ...
28. Electrical energy.
29. Fertilizers and manures including oil cakes.
30. Water but not aerated water or mineral water or water sold in bottles or sealed containers.
31. Raw wool.
32. Tobacco and all its products.
33. (i) Country-made shoes When manufactured (Juties)  
(ii) Hand-made utensils (i) without the use of power, and  
(iii) Cane and bamboo handicrafts. (ii) at a place other than a factory as defined in the Factories Act, 1948 and sold either by the maker himself or by any member of his family or by a co-operative society consisting wholly of the makers of such articles.  
(iv) Earthenwares made by Kumbhars
34. Achar and Murraba except when sold in sealed containers.
35. Charkha, takli and charkha accessories.
36. Slate, slate pencils, takhties, black ink used for takhties, writing chalks, crayons, foot rules of the type used in schools, Kalams (pens used for takhties).
37. Betal leaves, betal nuts, kat and edible lime.
38. Durries of the size not exceeding 30 sq. feet in area.
39. Bardana including hessian cloth, iron strips and wooden tin packing, the sale of which is incidental to dealings in any of the other goods mentioned in this Schedule.

## THE SECOND SCHEDULE

(See section 10)

## Tax-Free Goods

1. All cereals and pulses including all forms of rice (except when sold in sealed containers).
2. Flour including atta, maida, suji and bran (except when sold in sealed containers).
3. Bread.

40. Cotton padding.
  41. Articles and utensils made of Kansa (bellmetal).
  42. Bullock carts and spare parts thereof.
  43. Chillies, chilly powder, tamarind and turmeric, whole or powdered, except when sold in sealed containers.
  44. Coconut in shell and separated kernel of coconut other than copra.
  45. ....
  46. ....
  47. Farsan.
  48. Films certified by the Central Board of Film Censors to be predominantly educational in nature.
  49. Flowers (excluding artificial flowers).
  50. Flower, fruit and vegetable seeds; seeds of lucerne and other fodder grass; seeds of sann hemp; bulbs; crows; rhizomes suckers and tubers; budgrafts, cuttings; layers and seedlings; plants.
  51. Plantain leaves, patravalis and dronas.
  52. Handloom fabrics of all varieties exclusive of handloom fabrics of pure silk, pile carpets, braids, borders laces and trimmings.
  53. "Khadi" and ready-made garments and other articles prepared from Khadi.
- Explanation* — For the purpose of this entry "Khadi" means any cloth woven on handloom in India from cotton, silk or woolen yarn hand-spun in India or from the mixture of any two or all such yarns.
54. Products of Village Industries as defined in the Khadi and Village Industries Commission Act, 1956.
  55. (i) Handloom and parts thereof.  
(ii) The following handloom accessories, namely :—  
(a) Rach  
(b) Fani  
(c) Cotton healds  
(d) Shuttles  
(e) Bobbins  
(f) Pins  
(g) Pickers  
(iii) The following handloom auxiliary machines namely:  
(a) Warping frames worked by hand.  
(b) Sectional drum type warping machine worked by hand and V-shaped creel used therewith.  
(iv) The following attachment to handlooms namely:  
Wooden dobbies.
  56. Kumkum (including liquid kumkum).
  57. Mangalsutra with black glass beads sold at a price not exceeding ten rupees each.
  58. Bangles of price not exceeding rupee one per. pair.
  59. Silkworm eggs and silkworm cocoons.
  60. Stamp-papers and stamps sold by vendors duly authorised under the provisions of the Indian Stamps-Act, 1899, and the Court Fees Act, 1870.
  61. (.....)
  62. Fishing equipment other than mechanised boats and vehicles.
  63. ....
  64. (a) The following plant protection appliances:  
(i) Sprayers and dusters, both manual and power driven.  
(ii) Low volume atomisers for dusting and spraying as single or combined units.  
(iii) Fog generators.  
(iv) Seed treating drums, both manual and power driven.

- (v) Rat fumigation pumps.
- (vi) Soil injectors.
- (vii) Bird and animal scaring machines.
- (viii) Spare parts and accessories for hereinabove described plant protection appliances.
- (b) The following pesticides for plant protection:  
(i) Insecticides and acaricides.  
(ii) Fungicides.  
(iii) Moluscides.  
(iv) Herbicides (weedicides).  
(v) Rodenticides.  
(vi) Germicides and bactericides.  
(vii) Fumigants.
65. Medicinal mixtures prepared by any registered pharmacy or dispensary, under the prescription of a registered medical practitioner.
66. Condoms (and the advertising and publicity materials relating thereto).
67. Mineral ores.
68. Any goods manufactured, processed or assembled in the State of Goa by any Small Scale Industry set up on or after the date of coming into force of this notification, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to the date of coming into force of this Notification, at the point of sale made by such Small Scale Industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or assembled, effected by such Small Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained hereinabove but subject to other provisions of this entry, any Small Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991 shall be entitled for the benefit of this entry for a period of 15 years or upto the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only whichever is later.

Provided that—

- (i) The Small Scale Industry is also registered as such Small Scale Industry with the Directorate of Industries, Government of Goa.
- (ii) In the case of a Small Scale Industry, which has been established by transferring the ownership shifting or dismantling, of a Small Scale Industry, the first sale for the purpose of this notification shall be deemed to be the sale effected by the erstwhile Small Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Small Scale Industry.
- (iii) In the case of a Small Scale Industry enjoying the benefit of five years exemption under entry 68 as it stood immediately prior to the date of coming into force of this notification, it shall continue to enjoy the exemption, for the balance of the unexpired period of five years and on expiry of such period of five years, if the expiry date falls on or after the date of coming into force of this notification, for a further period of 70 years from such expiry date.
- (iv) Such Small Scale Industry produces a Certificate from the Directorate of Industries, Government of Goa at the end of every 3rd year to the effect that the unit is still running.

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the

industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per the provisions of the Act, within the time limit prescribed:

- (v) The Small Scale Industry set up on or after coming into force of this Notification produces a Certificate from the Directorate of Industries, Government of Goa that the said industry is not of high pollutant nature.
- (vi) Notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his Assessing Authority a declaration obtained from selling Small Scale Industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Small Scale Industries availing benefit of the entry:

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 under this entry shall not be available to Small Scale Industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow which will be set up within the State of Goa on or after the coming into force of this Notification.

#### ANNEXURE

##### Industries of high polluting nature as declared by Central Government

- (i) Primary metallurgical producing industries viz:—  
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics.
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation industry; and
- (xx) Electroplating.
- (.....)
- 69. Mango stone and mango kernels.
- 70. Chloroquine (including Nivaquin Cumoquin and Resochin) tablets.
- 71. Gobar gas plants and its components namely (i) Biogas engines; (ii) biogas plants and (iii) biogas holders and chulhas (burner) (iv) agricultural and municipal waste conversion devices producing energy.
- 71. A Solar energy equipment, namely (i) Solar water heaters and systems (ii) Solar crop driers and system; (iii) Solar refrigerations, cold storage and air conditioning systems; (iv) Solar stills and desalination systems; (v) Solar pumps based on solar thermal and Solar photovoltaic conversion; (vi) Solar power generating system; (vii) Solar cookers; (viii) Concentrating and pipe type solar collectors; (ix) flat plate solar collectors; (x) Solar photovoltaic modules and panels for water pumping and other applications;
- (xi) Black continuously plated solar selective coating sheets (in cut length or in coils) fins and tubes;

- (xii) Vacuum tube solar collectors;
- (xiii) Solar Photovoltaic cells, modules and other systems/devices.

- 71. B Windmills and any specially designed devices which are powered by wind energy including electric generators, pumps powered by wind energy;
- 71. C Electrically operated vehicles including battery powered or fuel-cell powered vehicles;
- 71. D Equipments for utilising ocean waves and thermal energy in the oceans;
- 71. E (i) Stirling engine; (ii) Solid briquettes made of agricultural/urban wastes; (iii) Briquettes manufacturing plant and machinery; (iv) Thermal efficient improve cookstove (chulha); (v) Biomass based Stirling Engines; (vi) Plant, machinery, equipment, raw material required for Industrial/Distillery effluent treatment plants.

##### 72. The following life-saving drugs:—

- (i) Amylobarbitone Sodium Injection;
- (ii) Pnentoïn Sodium Injection (Dilantin);
- (iii) Isoprenaline Injection;
- (iv) Edrephonium Chloride Injection (Tension);
- (v) Amino Caproic Acid Injection (Amicar);
- (vi) Trasylol Injection;
- (vii) Diazepam Injection;
- (viii) Streptokinase Injection;
- (ix) Polymyxin Sulphate Injection;
- (x) Colistin Sulphate Tablets and Injection;
- (xi) Colistin Sulphomethate Injection;
- (xii) Methicillin Sodium Injection;
- (xiii) Glaxocillin Sodium Injection and Capsules;
- (xiv) Gentamicin Sulphate Injection (Geramycin);
- (xv) Carbomicillin Injection (Pyopen);
- (xvi) Trimethoprim/Sulphamethazole Tablets (Septrin);
- (xvii) 5-Flourouracil Injection;
- (xviii) Methotrexate Injection and Tablets;
- (xix) Lincomycin Hydrochloride Injection and Capsules;
- (xx) Thiotepe Injection;
- (xxi) Actionomycin D Injection;
- (xxii) Vinblastine Sulphate Injection;
- (xxiii) Vinoristine Sulphate Injection;
- (xxiv) Mytomycin C Injection;
- (xxv) Dopa and its Capsules;
- (xxvi) Rifamycin Capsules;
- (xxvii) Chorionic Gondadotrophin Injection (Antitrons);
- (xxviii) Allopurinol Tablets (Zytone);
- (xxix) Belcomycin Injections;
- (xxx) Oral Rehydration Salt (ORS).

- 73. Bicycles, bicycle tyres and tubes.
- 74. Certified seeds of pulses and oil seeds.
- 75. Nutan Kerosene stoves.
- 76. Calcined Petroleum Coke.
- 77. Drugs and Medicines (inclusive of I. V. Drips).
- 78. Disposable syringes and needles.
- 79. Baby food (cereals) except baby milk.
- 80. Hosiery (Machine knitted cotton goods like banians, chaddies/jangias, cotton mufflers, topas, stockings, socks, handgloves).
- 81. Sport goods.
- 82. Toys.
- 83. Kerosene.
- 84. Liquified Petroleum gas used for household purposes.
- 85. Any goods manufactured, processed or assembled in the State of Goa by any Medium/Large Scale Industry except those of high polluting nature as declared by the

Central Government and mentioned in the Annexure appended hereto, set up on or after the date of coming into force of this Notification, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to the date of coming into force of this Notification, at the point of sale made by such Medium/Large Scale Industry for a period of 10 years/5 years respectively, from the date of first sale, or from the date of first consignment/branch transfer as the case may be, of the goods manufactured, processed or assembled, effected by such Medium or Large Scale Industry on or after the date of its registration under the Goa Sales Tax Act, 1964.

Notwithstanding anything contained herein above but subject to other provisions of this entry, any Medium/Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled to the benefit of this entry for a period of 12 years or till the reaching of a tax liability amount equal to the capital cost of the industry invested in land, building and machinery only, whichever is later:

Provided that —

(i) The Medium/Large Scale Industry referred to herein above is also registered as such Industry with the Directorate General of Technical Development, New Delhi have been issued Industrial licence under Industries Development and Regulation Act, 1951 by the Government of India in the concerned Ministry or such other Registration Authority as the case may be;

(ii) Such Medium or Large Scale Industry produces a certificate from the Directorate of Industries, Government of Goa, that the Industry is not a high pollutant Industry;

(iii) In case of Medium/Large Scale Industry which was established by transferring the ownership, shifting or dismantling of a Medium/Large Scale Industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile Medium/Large Scale Industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iv) Medium/Large Scale Industry produces a certificate obtained from the Directorate of Industries, Government of Goa at the end of every 2nd year to the effect that the unit is still running;

The Assessing Authority may, however, dispense with the production of the said certificate if he is satisfied from other evidence adduced that the industry has actually been in the production during the relevant period and the sales of goods manufactured, processed or assembled by such industry have been duly claimed in the quarterly returns filed as per provisions of the Act, within the time limit prescribed.

(v) In the case of Small and Medium Scale Industries which graduate into Medium and Large Scale Industries respectively, the benefit of exemption from tax shall be available to such industries for a period of 10 years or 5 years respectively, from the date of First sale/consignment/branch transfer as the case may be, after their graduation into Medium or Large Scale Industries provided that such Industries produce a necessary certificate to this effect from the Directorate of Industries, Panaji and/or the respective Registering Authority.

#### ANNEXURE

##### Industries of high polluting nature as declared by the Central Government

- (i) Primary metallurgical producing industries viz:—  
Zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/Insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;

- (ix) Rayon;
- (x) Sodium/Potassium cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry, and
- (xx) Electroplating;

Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, except goods, manufactured by Industries of high polluting nature as specified in the Annexure, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to this Assessing Authority a declaration obtained from selling Medium Scale Industry/Large Scale Industry or from each of the subsequent sellers in series of sales by successive dealers as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from Medium Scale Industry/Large Scale Industry availing benefit of the entry.

- 86. Sprinkler Irrigation system and the Drip Irrigation system.
- 87. ....
- 88. ....
- 89. Electronic goods manufactured and sold by the units established in Goa.
- 90. Computers manufactured and sold by the units established in Goa.
- 91. Biscuits (not packed) Toasts, Cakes (locally manufactured) and pastries.

#### THE THIRD SCHEDULE

(See clause (b) of sub-section (1) of section 7)

- 1. ....
- 2. Kerosene
- 3. Hides & Skins
- 4. Coal
- 5. Cotton
- 6. Iron & Steel
- 7. Jute
- 8. Oil seeds
- 9. Artificial silk yarn
- 10. Karanjil oil
- 11. Tyres and tubes of sizes 1200×24 & above and flaps thereof.
- 12. Crude oil—With the same meaning as is assigned to it by clause (iic) of Section 14 of the Central Sales Tax Act, 1956 as amended from time to time.
- 13. Baby foods.
- 14. Edible oils.
- 15. Hydrogenated vegetable oils, including Vanaspathi.

With the same meaning at it is attributed to these items by section 14 of the Central Sales Tax Act, 1956 as amended from time to time.

#### THE FOURTH SCHEDULE

(See clause (bb) of sub-section (1) of section 7)

- 1. Foreign liquor, as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964).

**THE FIFTH SCHEDULE**

(See clause (bbb) of sub-section (1) of section 7)

1. Indian made foreign liquor as defined in the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964).

**THE SIXTH SCHEDULE**

(See clause (bbbb) of sub-section (1) of section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries shall be taxed at the following rates:—

Sr. No.	Conditions subject to which rate in Column (3) is applicable	Rate of tax
(1)	(2)	(3)
(1)	Where the average price per item/dish does not exceed Rs. 3/- and/or the maximum price for any individual item/dish does not exceed Rs. 5/-.	3%
(2)	Where the average price per item/dish exceeds Rs. 3/- but does not exceed Rs. 10/- and/or the maximum price for any individual item/dish exceeds Rs. 5/- but does not exceed Rs. 20/-.	6%
(3)	Where the average price per item/dish exceeds Rs. 10/-.	12%
<b>Exemption:</b>		
No tax shall be leviable under this Schedule when the annual turnover does not exceed Rupees one lakh and the average price per item/dish does not exceed Rs. 3/-.		

**Notes:** (1) The average price per item/dish shall be calculated by dividing the sum total of prices prevailing on

the last day of the previous year by the number of item/dishes covered in the menu card.

(2) Every registered dealer effecting sales of cooked food and non-alcoholic drinks shall make a declaration before the Appropriate Assessing Authority within 30 days from the commencement of the year, specifying the items/dishes normally sold or served or supplied by him alongwith their respective prices prevailing on the last day of the previous year.

(3) In calculating taxable turnover, sales of cooked food and non-alcoholic drinks purchased locally on payment of tax shall be excluded.

(4) In respect of the year 1990-91, the declaration required to be made under (2) above shall be furnished to the Appropriate Assessing Authority within 30 days from the date of publication of this Act in the Official Gazette.

**THE SEVENTH SCHEDULE**

(See clause (bbbbb) of sub-section (1) of section 7)

Sr. No.	Description of goods	Rate of tax
1	2	3
1.	Plant and machinery including Cranes.	Twelve per cent
2.	Television sets, video cassettes recorders and players, prerecorded video cassette and video game equipments.	Twelve per cent
3.	Furniture of all kinds.	Twelve per cent
4.	Crockery of all kinds.	Twelve per cent
5.	Any item to be specified by Government by notification.	Twelve per cent

**M. M. NAIK**

Secretary to the Legislative  
Assembly of Goa.